

SOUTH DAKOTA DEPARTMENT OF REVENUE

HVUT Training

January 2021
Philip Durkin



Overview



**HVUT
Terms**



**Customer
Scenarios**



**Helpful
Tools**

The Terms



What is Heavy Vehicle Use Tax?

- (HVUT) The federal tax customers must file for registering trucks with 55,000 pounds or more.

What is DOR?

- DOR-the South Dakota Department of Revenue. We are the state agency tasked with making sure all customers licensed are federally compliant in the HVUT program.

What is the 2290 Form?

- "Schedule 1" a page from the HVUT return listing all crucial filing information that is returned to the customer with a stamp/watermark as proof their return was accepted by the IRS. This is also called proof of filing.

What is Form 1100?

- Request for Tonnage Decals. This is an internal state form used to ask for tonnage decals when proof of filing is unavailable or contains conflicting names.
- The lower portion form 1100 is a notice to customers who don't meet any of its declarations and do not have a 2290.
- Find the form by [clicking here.](#)

HVUT period

- The HVUT period coincides with the federal fiscal year. The period begins on July 1st of one calendar year and extends for 12 months, to end June 30th of the following calendar year.
- Customers must file the HVUT for all periods the vehicle is registered at 28 tons or more.



The background image shows a workspace with several yellow sticky notes and a worksheet. One sticky note says 'Optimizer' and 'The Planner'. Another says 'Friends travelling together'. A worksheet titled '2. PROBLEMS / PAINS' has text: 'Which problems do you see in your project?', 'There could be more than one problem', 'eg. existing solar solution for green house and houses', 'a good investment (1)'. Other sticky notes say 'TOO MANY POINTS FOR COMPARISON (CT)', 'Hard to compare', 'TOO MANY TABS', and 'To make relevant info in 50 cards'.

Customer Scenarios

A customer wants to license a truck for 28 tons or more.

Additional info:
This truck was purchased **less than** 60 days ago.

What is the process?

License the vehicle and advise the customer they now are required to file a federal tax.



Form 1100 must be completed and sent to the DOR to release the tonnage decals.



Indicate or affirm 1st declaration & sign

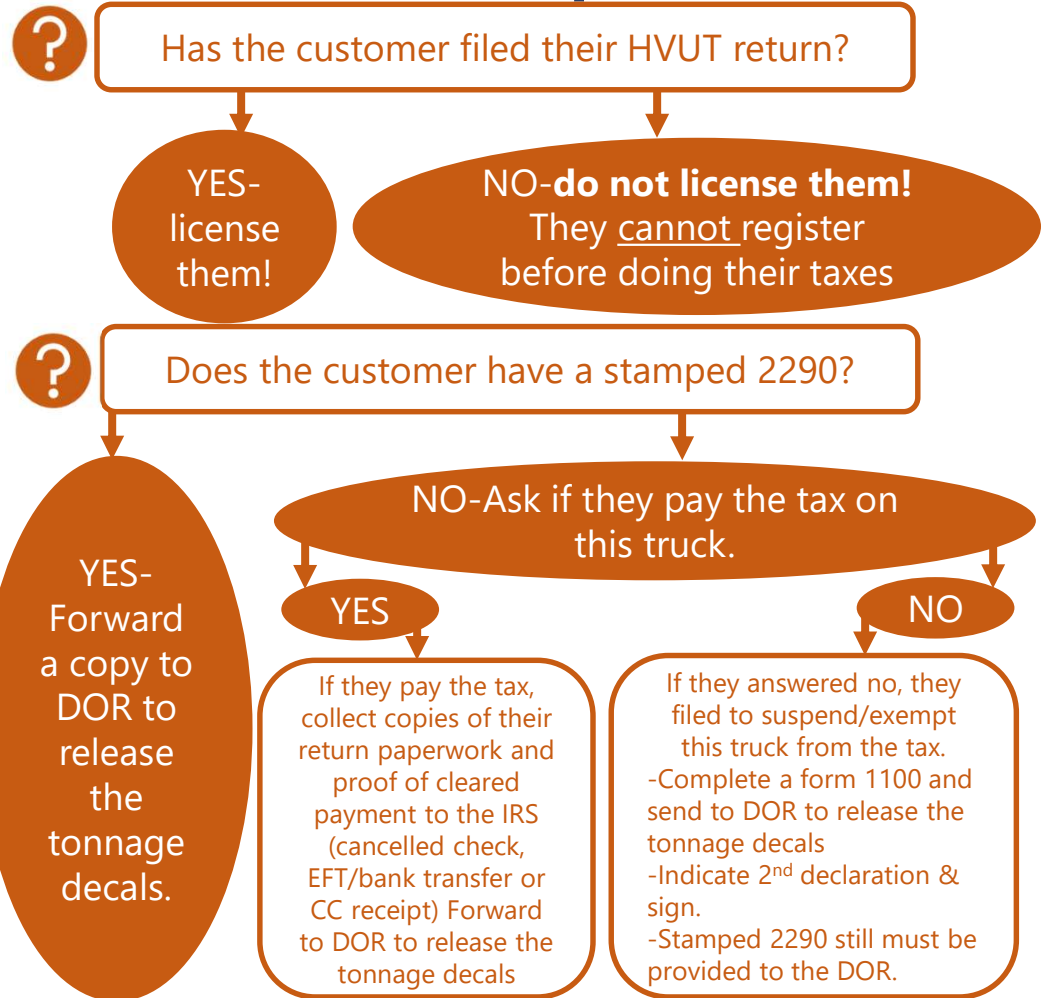
HVUT return must be filed by the end of the month after the month they licensed (ex: licensed May 8th, return due date June 30th).

A stamped 2290 must be provided to the DOR.

A customer wants to license a truck for 28 tons or more.

Additional info: This is **not** a newly purchased vehicle registered within 60 days of purchase.

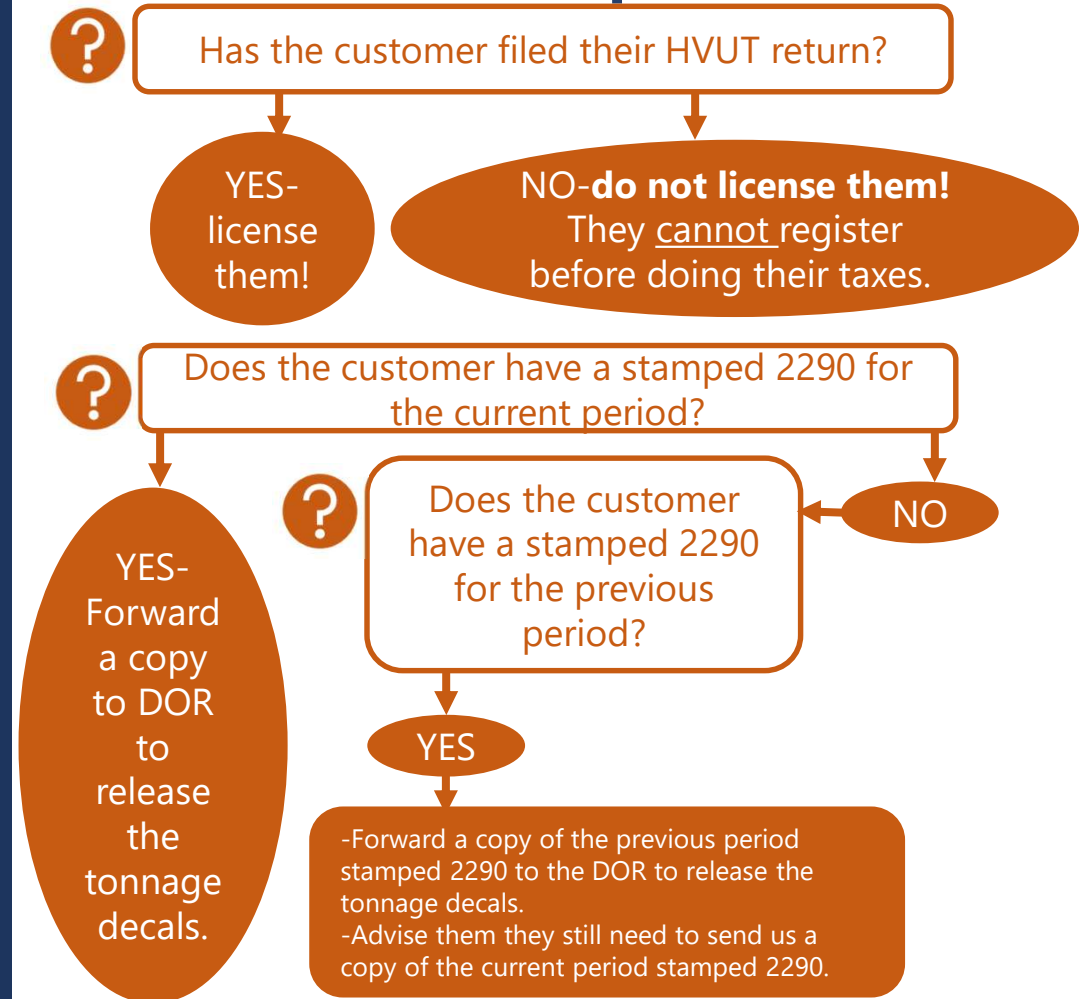
What is the process?



A customer wants to license a truck for 28 tons or more during the months of July, August or September.

Additional info: This is **not** a newly purchased vehicle registered within 60 days of purchase.

What is the process?



A customer
licensed a crane
or other special
mobile
equipment for
28 tons or more.



What is the process?

The form 1100 must be completed and sent to the DOR to release the tonnage decals.



Read and
affirm/check
the 3rd
declaration.

Submit to the
DOR to release
the tonnage
decals.

NO 2290s need
to be filed with
the IRS.

This must be
provided each
time they license
the vehicle in
place of a
stamped 2290.

A customer registered a vehicle in one name and does their 2290 in a different name, but they are truly one and the same.

What is the process?

Complete and sign a form 1100 and attach to their 2290.



Registered owner listed on line 1

Associated name they do their 2290 under listed on line 2.

They must include this EACH time they provide a 2290 that does not match the name of the registered owner. This is crucial to locate the right customer in our registration system.

Forward to DOR to release the tonnage decals.

This will **not** work for vehicles registered to one individual and a 2290 in the name of a different individual. They are not one and the same and their tax liability cannot be shared or transferred.

The background of the slide is a photograph of a desk. On the desk, there are several papers, some of which appear to be tax forms or receipts. A black calculator is also visible on the desk. The overall scene is slightly blurred, focusing attention on the text overlays.

Helpful Resources For Customers

- Questions about the tax: www.IRS.gov/trucker, From the U.S., 866-699-4096 (toll-free)
- Questions about vehicle registration or tonnage decals: State of South Dakota, Department of Revenue www.DOR.sd.gov search keyword: HVUT (605)-773-3541
- Customers with questions about their E-filed return should be directed to that company's website.

An illustration of a hand holding a yellow traffic ticket. The ticket has the words "TRAFFIC TICKET" in large blue letters at the top. Below this, there are several lines of text for personal and vehicle information, including "MO.", "NAME", "ADD", "CIT", "EMPL", "BIRTHDA", "OPR.LIC.NO.", "OPERATEMTR.VEH.", "YR.", and "MAKE". A blue oval with white text is superimposed over the middle of the ticket, providing a 30-day grace period for license plate tonnage decals. The background shows a person in a blue uniform, likely a police officer, and a car wheel.

TRAFFIC TICKET

All customers are granted 30 days, from the date of registration, to operate their vehicle without the proper license plate tonnage decals affixed and not be penalized by law enforcement. Using the vehicle after this period without tonnage decals is a violation of our state registration laws, class 2 misdemeanor 32-5-2.4.

Heavy Highway Vehicle Use Tax Period Guide

[illegible]

Questions?



South Dakota
Department of Revenue



@SDRevenue



South Dakota DOR



Sign-up for our
E-Newsletter

Email the department at DORform2290@state.sd.us or call 605-773-3541